

PAWNEE COUNTY, KANSAS

FINANCIAL STATEMENT
For the Year Ended December 31, 2012

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

PAWNEE COUNTY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2012

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INDEPENDENT AUDITORS' REPORT

To the County Commissioners
Pawnee County, Kansas
Larned, Kansas 67550

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pawnee County, Kansas, a municipality, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Pawnee County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Pawnee County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Pawnee County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

September 9, 2013

PAWNEE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Fund	\$ 604,801.16	\$ 10,940.00
Special Purpose Funds:		
Road & Bridge/Noxious Weed Fund	88,948.73	0.00
Extension Council Fund	7,802.68	0.00
Airport Fund	2,130.16	0.00
Library Fund	2,820.67	0.00
Historical Collections Fund	12,634.00	0.00
Services to the Elderly Fund	2,010.43	0.00
Employee Benefit Fund	166,016.27	0.00
County Health Fund	284,383.30	0.00
Health Sales Tax (1%) Fund	875,574.24	0.00
Special Alcohol & Drug Fund	7,869.04	0.00
District Coroner Fund	1,023.61	0.00
Law Enforcement Forfeiture Fund	38,647.27	0.00
911 Fund	26,892.72	0.00
Auto Administration Fund	0.00	0.00
Prosecuting Attorney Training Fund	8,161.41	0.00
Community Corrections/Juvenile Services Fund	91,169.08	0.00
Equipment Reserve Fund	87,598.87	1,155.60
Courthouse Special Fund	231,878.09	0.00
Capital Improvement Fund	36,412.89	0.00
Register of Deeds Technology Fund	26,460.50	0.00
Special Stray Fund	0.00	0.00
Special Prosecuting Trust Fund	55.00	0.00
Micro Loans Fund	15,836.55	0.00
Citizens Review Board Grant Fund	3,037.46	0.00
Special Law Enforcement Trust Fund	72.00	0.00
Miscellaneous Grants Fund	15,188.00	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,637,424.13</u>	<u>\$ 12,095.60</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 3,459,436.01	\$ 3,622,635.18	\$ 452,541.99	\$ 89,159.20	\$ 541,701.19
2,210,485.65	2,204,646.84	94,787.54	80,622.20	175,409.74
109,936.83	107,500.00	10,239.51	0.00	10,239.51
30,981.55	26,310.79	6,800.92	0.00	6,800.92
40,948.15	40,350.00	3,418.82	0.00	3,418.82
63,458.87	54,697.51	21,395.36	46.51	21,441.87
18,557.98	19,100.00	1,468.41	0.00	1,468.41
1,029,013.31	925,173.24	269,856.34	5,408.05	275,264.39
361,111.89	171,713.83	473,781.36	0.00	473,781.36
836,303.95	54,163.72	1,657,714.47	0.00	1,657,714.47
5,023.16	8,100.00	4,792.20	0.00	4,792.20
2,528.02	2,340.00	1,211.63	0.00	1,211.63
18,646.50	20,157.23	37,136.54	0.00	37,136.54
1,274.57	2,446.50	25,720.79	0.00	25,720.79
61,287.24	61,287.24	0.00	0.00	0.00
1,652.00	672.50	9,140.91	0.00	9,140.91
418,815.52	408,986.16	100,998.44	0.00	100,998.44
0.00	87,001.49	1,752.98	0.00	1,752.98
456.22	0.00	232,334.31	0.00	232,334.31
0.00	35,579.75	833.14	60,000.00	60,833.14
8,255.05	3,075.55	31,640.00	0.00	31,640.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	55.00	0.00	55.00
2,400.00	15,232.67	3,003.88	0.00	3,003.88
5,500.00	5,581.91	2,955.55	135.85	3,091.40
0.00	0.00	72.00	0.00	72.00
<u>1.73</u>	<u>13,801.73</u>	<u>1,388.00</u>	<u>0.00</u>	<u>1,388.00</u>
<u>\$ 8,686,074.20</u>	<u>\$ 7,890,553.84</u>	<u>\$ 3,445,040.09</u>	<u>\$ 235,371.81</u>	<u>\$ 3,680,411.90</u>
Cash on Hand				\$ 1,956.07
Checking Accounts				36,034.16
NOW Accounts				1,222,055.14
Savings Accounts				9,778,374.36
Petty Cash				2,100.00
Certificates of Deposit				<u>257,997.43</u>
Total Cash				11,298,517.16
Agency Funds per Schedule 3				<u>(7,618,105.26)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 3,680,411.90</u>

PAWNEE COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2012

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Pawnee County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This financial statement presents Pawnee County, Kansas (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts, savings accounts, and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. REIMBURSED EXPENSES

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

F. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Road & Bridge/Noxious Weed Fund was amended during the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits: Counties may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Prosecuting Attorney Training Fund
Equipment Reserve Fund
Courthouse Special Fund
Capital Improvement Fund
Register of Deeds Technology Fund
Special Stray Fund

Special Prosecuting Trust Fund
Micro Loans Fund
Citizens Review Board Grant Fund
Special Law Enforcement Trust Fund
Miscellaneous Grants Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

Note 4 - DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 established the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2012.

At December 31, 2012 the County's carrying amount of deposits was \$11,296,561.09 and the bank balance was \$11,755,310.37. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$931,522.31 was covered by federal depository insurance, and \$10,823,788.06 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Note 5 - LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2012 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Capital leases payable:				
2 2007 Cat 140H Graders	4.45%	6/25/2007	315,979.08	6/25/2012
3 Cat 140M Graders	3.44%	5/12/2008	565,972.89	6/15/2013
Medical Equip. & Computers	4.35%	3/29/2010	427,000.00	3/29/2015
Medical Equipment	4.35%	6/7/2010	220,000.00	6/7/2015

Total Contractual Indebtedness

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
PRINCIPAL:			
Capital leases payable	<u>\$ 429,788.04</u>	<u>\$ 134,867.97</u>	<u>\$ 131,248.78</u>
TOTAL PRINCIPAL	<u>429,788.04</u>	<u>134,867.97</u>	<u>131,248.78</u>
INTEREST:			
Capital leases payable	<u>28,472.02</u>	<u>12,158.81</u>	<u>6,210.58</u>
TOTAL INTEREST	<u>28,472.02</u>	<u>12,158.81</u>	<u>6,210.58</u>
TOTAL PRINCIPAL & INTEREST	<u>\$ 458,260.06</u>	<u>\$ 147,026.78</u>	<u>\$ 137,459.36</u>

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions / Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 162,963.67	\$ 0.00	\$ 162,963.67	\$ 0.00	\$ 7,036.33
354,358.61	0.00	50,928.45	303,430.16	13,781.39
345,986.24	0.00	83,864.02	262,122.22	13,169.11
<u>174,586.88</u>	<u>0.00</u>	<u>44,234.47</u>	<u>130,352.41</u>	<u>5,759.18</u>
<u>\$ 1,037,895.40</u>	<u>\$ 0.00</u>	<u>\$ 341,990.61</u>	<u>\$ 695,904.79</u>	<u>\$ 39,746.01</u>

Total

\$ 695,904.79

695,904.79

46,841.41

46,841.41

\$ 742,746.20

Note 5 - LONG-TERM DEBT (Cont'd.)

The County entered into a lease purchase agreement for two 2007 Caterpillar 140H Graders from American State Bank on June 25, 2007. The lease requires five annual payments of \$39,034.46, which began June 2008, with a balloon payment in 2012 of \$170,000.00. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for three Caterpillar 140M Graders from First State Bank on May 12, 2008. The lease requires five annual payments of \$64,709.84, which began June 2008, with a balloon payment in 2013 of \$315,000.00. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for Medical Equipment and Computers from First State Bank on March 29, 2010. The lease requires five annual payments of \$97,033.13, which began March 2011. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for Medical Equipment from First State Bank on June 7, 2010. The lease requires five annual payments of \$49,993.65, which began June 2011. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Auto Motor Special	General	K.S.A. 8-145	52,563.24

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits . As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Compensated Absences . Pawnee County's personnel policy regarding compensated absences is that upon termination of employment within the first year of service, the employee forfeits his/her accumulated vacation leave. If separation occurs after the first year, an employee is entitled to pay for unused earned vacation. Vacation time is to be increased to 1.25 days per month after 5 years of continuous days of employment, and then to 1.5 days per month after 10 years of continuous employment. All vacation time taken has to meet approval of department head. Maximum vacation time that can be accrued is 20 days. All vacation time must be taken and may not be cashed in, except upon termination. Upon termination of employment, an employee forfeits any accumulated sick leave, unless retiring. Accumulated sick leave shall be paid to the employee upon normal retirement rate of one day for every two days of leave accumulated up to 60 days. The potential liability for compensated absences as of December 31, 2012 and 2011 is \$89,171.88 and \$85,353.96, respectively, which is a net change of \$3,817.92

Note 8 - DEFINED BENEFIT PENSION PLAN

Plan description . The County participates to the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Note 9 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

Note 10 - LEASE COMMITMENTS

Operating Leases:

The County has entered into an operating lease with Pitney Bowes for a postage machine which contain cancellation provisions and are subject to annual appropriations. For the year ending December 31, 2012 rent expenditures were \$6,075.00 (paid from the General Fund).

On December 15, 2011 an agreement was entered into with Pawnee County, Kansas Public Building Commission (Commission) to lease a hospital building. The lease will terminate upon the occurrence of the following (a) the County shall have paid to the Commission all rental payments which the County is obligated under this lease; (b) the County has made arrangements which, in the opinion of the Commission, are adequate to comply with the Commission's obligations to pay any arbitrage rebate to the United States; and (c) all of the principal of and interest on all bonds shall have been paid in full or provision made for their payment in accordance with the provisions of the bond indenture. The Commission reserves and the County covenants agrees to pay basic rent to the Commission in immediately available funds during the basic term, for deposit in the debt service fund, on each basic rent payment date. In addition to basic rent, the County shall pay any additional rent required to be paid pursuant to this lease, or, if such payment cannot be made from legally available funds, as soon thereafter as funds can be made legally available after receipt of written notice thereof given to the County by the Commission or the Trustee. The lease further states that the County will sublease the hospital to Pawnee Valley Community Hospital (Hospital) to operate. The Hospital shall pay to or for the benefit of the County as rentals for the leasehold granted hereunder the lesser of (i) all basic rent and all additional rent payable under the lease or (ii) the positive net cash flow of the Hospital derived from the operation of the hospital (see Note 11).

Future minimum rental payments are as follows:

<u>Year</u>	<u>Amount</u>
12/31/2012	\$ 0.00
12/31/2013	827,550.00
12/31/2014	648,665.00
12/31/2015	639,965.00
12/31/2016	636,190.00
12/31/2017 - 12/31/2021	3,183,838.75
12/31/2022 - 12/31/2026	3,166,113.75
12/31/2027 - 12/31/2031	3,158,393.75
12/31/2032 - 12/31/2036	3,154,101.25

Note 11 - CONTINGENT LIABILITIES

Pawnee Valley Community Hospital:

The Pawnee Valley Community Hospital (Hospital) is a Kansas nonprofit membership corporation organized under the laws of the State, and is a tax-exempt organization described in Code Section 501(c)(3). The Hospital is a critical access hospital operating 25 licensed acute/skilled beds. The Hospital is governed by a three member Board of Directors. The Hospital's sole corporate member is HaysMed Partners, Inc. (HaysMed), also a Kansas nonprofit membership corporation organized under the laws of the State. HaysMed sole member is Hays Medical Center, Inc. (Hays Medical Center), which owns and operates a 203 bed hospital in the City of Hays, Kansas. The Hospital contracts with Hays Medical Center to operate the Hospital pursuant to a Hospital Service Agreement dated March 1, 2010. Pawnee County, Kansas (County), Pawnee County, Kansas Public Building Commission (Issuer), The Hospital, and HaysMed have entered an Amended and Restated Affiliation Agreement (A/R Affiliation Agreement), dated as of November 14, 2011, which replaced an Affiliation Agreement between the parties dated as of February 22, 2010, and to which Hays Medical Center has joined by joinder. The A/R Affiliation Agreement obligates the Hospital to operate the existing critical access Pawnee Valley Community Hospital for the County and any replacement hospital facility. It also requires the County to provide facilities and equipment for the Hospital and to support its operations by covering any operating losses of the Hospital, should any occur. The A/R Affiliation Agreement has a five-year term and the Hospital, Hays Medical Center and the County have the option to terminate the A/R Affiliation agreement upon 180 days prior notice following the third anniversary of the A/R Affiliation Agreement. The A/R Affiliation Agreement can be terminated for cause by any party thereto for default. Upon termination of the A/R Affiliation Agreement by any of the parties, HaysMed is entitled to require the County to purchase the entire membership interest in the Hospital for a purchase price equal to the Hospital's net book value, or if that value is negative, for a purchase price of \$0.

Pawnee County, Kansas Public Building Commission:

The Pawnee County, Kansas Public Building Commission (Issuer) is a municipal corporation and was organized in 2011 by the Board of County Commissioners of Pawnee County, Kansas (County) pursuant to Resolution No. 2011-05 of the County and the Act. The Issuer's governing body consists of three members who are appointed by the individual County Commissioners. The Issuer's principal function and responsibility is to finance the acquisition and construction of building facilities for lease to governmental entities. The County is a political subdivision organized under the laws of the State. The County has authority under the Act to enter into the Lease and Sublease. A Lease with the Issuer and a Sublease with the Hospital was entered into on December 15, 2011. In August 2009, the electors of the County authorized the imposition of a 1% countywide retailers' sales tax for health care services, collection of which began January 1, 2010 (the "Sales Tax"). Proceeds of the Sales Tax are available to be used by the County to make its Basic Rental Payments to the Issuer pursuant to the Lease, to the extent that the revenues derived by the County from payments made by the Hospital to the County, or on behalf of the County, pursuant to the terms of the Sublease are insufficient to pay the Basic Rental Payments. On December 15, 2011 \$9,620,000 of Hospital Revenue Bonds (Pawnee Community Hospital Project) Series 2011 was issued by the Pawnee County, Kansas Public Building Commission, which it has authority to issue under the Act, for the purpose of the construction of a new community hospital. On February 15, 2012 \$10,000,000 of Hospital Revenue Bonds (Pawnee Community Hospital Project) Series 2012 was issued by the Pawnee County, Kansas Public Building Commission, which it has authority to issue under the Act, for the purpose of the construction of a new community hospital.

Note 12 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through September 9, 2013, and does not believe any events have occurred which effect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

PAWNEE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>
Governmental Type Funds:		
General Fund	\$ 3,979,686.00	\$ 0.00
Special Purpose Funds:		
Road & Bridge/Noxious Weed Fund	2,256,877.00	0.00
Extension Council Fund	107,500.00	0.00
Airport Fund	30,671.00	0.00
Library Fund	40,350.00	0.00
Historical Collections Fund	70,000.00	0.00
Services to the Elderly Fund	19,100.00	0.00
Employee Benefit Fund	1,103,000.00	0.00
County Health Fund	662,313.00	0.00
Health Sales Tax (1%) Fund	1,912,400.00	0.00
Special Alcohol & Drug Fund	14,000.00	0.00
District Coroner Fund	3,250.00	0.00
Law Enforcement Forfeiture Fund	71,195.00	0.00
911 Fund	52,000.00	0.00
Auto Administration Fund	71,000.00	0.00
Community Corrections/Juvenile Services Fund	468,709.00	0.00

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 3,979,686.00	\$ 3,622,635.18	\$ (357,050.82)
2,256,877.00	2,204,646.84	(52,230.16)
107,500.00	107,500.00	0.00
30,671.00	26,310.79	(4,360.21)
40,350.00	40,350.00	0.00
70,000.00	54,697.51	(15,302.49)
19,100.00	19,100.00	0.00
1,103,000.00	925,173.24	(177,826.76)
662,313.00	171,713.83	(490,599.17)
1,912,400.00	54,163.72	(1,858,236.28)
14,000.00	8,100.00	(5,900.00)
3,250.00	2,340.00	(910.00)
71,195.00	20,157.23	(51,037.77)
52,000.00	2,446.50	(49,553.50)
71,000.00	61,287.24	(9,712.76)
468,709.00	408,986.16	(59,722.84)

PAWNEE COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,921,541.17	\$ 1,952,053.99	\$ 1,956,950.00	\$ (4,896.01)
Delinquent Personal Property Tax	9,358.42	12,373.65	0.00	12,373.65
Delinquent Real Estate Tax	39,233.92	31,124.86	30,000.00	1,124.86
Motor Vehicle/16-20M Tax	215,121.39	206,977.87	234,711.00	(27,733.13)
Recreational Vehicle Tax	3,117.85	2,726.07	3,390.00	(663.93)
Severance Tax	16,858.07	12,153.15	9,000.00	3,153.15
Sales Tax	431,941.36	454,291.95	442,000.00	12,291.95
In Lieu of Tax	0.00	0.00	800.00	(800.00)
Licenses, Permits and Fees:				
Prosecuting Attorney Fees	11,370.00	20,130.00	18,000.00	2,130.00
Prisoner Care Fees	2,674.89	2,479.57	2,000.00	479.57
Mortgage Registration Fees	52,198.94	48,803.11	50,000.00	(1,196.89)
Officer's Fees	24,490.93	22,722.66	40,000.00	(17,277.34)
Health Receipts	239,318.71	252,245.59	223,644.00	28,601.59
Solid Waste Receipts	38,469.04	57,943.57	51,812.00	6,131.57
Coroner Fees	0.00	0.00	1,000.00	(1,000.00)
Sheriff Fees	8,945.77	12,751.16	11,800.00	951.16
Parcel Search Fees	2,320.00	2,817.99	2,000.00	817.99
Miscellaneous Fees	6,928.70	3,934.34	25,000.00	(21,065.66)
Fines, Forfeitures and Penalties:				
Interest & Penalties on Current Tax	43,083.02	40,005.61	45,000.00	(4,994.39)
Uses of Money and Property:				
Interest on Investments	5,151.49	4,862.36	10,000.00	(5,137.64)
Rent on Real Property	26,158.14	30,857.21	23,000.00	7,857.21
Reimbursements and Miscellaneous:				
Reimbursed District Court Expenses	98,363.19	91,682.05	90,000.00	1,682.05
Other Current Reimbursed Expenses	49,029.85	56,958.42	77,800.00	(20,841.58)
Bioterrorism Grant	5,609.67	7,670.27	10,000.00	(2,329.73)
Miscellaneous Grants	19,800.00	71,027.00	17,000.00	54,027.00
Zoning Receipts & Reimbursements	15,802.00	75.00	200.00	(125.00)
Heritage Trust Fund	0.00	0.00	3,000.00	(3,000.00)
VIN & Phone Receipts	3,949.33	4,290.99	3,000.00	1,290.99
Public Transportation Buses	2,085.00	3,914.33	7,000.00	(3,085.67)
Miscellaneous Reimbursements	0.00	0.00	100,000.00	(100,000.00)
Operating Transfers:				
From Auto Motor Special	49,592.55	52,563.24	61,000.00	(8,436.76)
Total Cash Receipts	3,342,513.40	3,459,436.01	\$ 3,549,107.00	\$ (89,670.99)

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commissioners:				
Personal Services	46,977.02	46,589.40	47,100.00	(510.60)
Contractual Services	4,758.26	1,819.23	300.00	1,519.23
Commodities	482.44	768.97	1,300.00	(531.03)
County Clerk:				
Personal Services	129,878.95	137,387.10	133,486.00	3,901.10
Contractual Services	25,999.44	30,395.48	23,375.00	7,020.48
Commodities	6,984.06	5,010.69	12,600.00	(7,589.31)
County Treasurer:				
Personal Services	108,960.70	110,311.32	111,100.00	(788.68)
Contractual Services	49,304.37	38,241.97	40,000.00	(1,758.03)
Commodities	2,064.98	0.00	1,500.00	(1,500.00)
County Attorney:				
Personal Services	184,110.33	183,256.96	187,900.00	(4,643.04)
Contractual Services	3,353.49	2,983.61	4,000.00	(1,016.39)
Commodities	7,332.70	7,530.82	6,600.00	930.82
Capital Outlay	9,129.11	1,519.29	0.00	1,519.29
Register of Deeds:				
Personal Services	66,347.14	73,817.71	70,900.00	2,917.71
Contractual Services	2,928.32	2,095.24	3,540.00	(1,444.76)
Commodities	10,039.17	3,259.86	8,726.00	(5,466.14)
County Appraiser:				
Personal Services	101,517.94	101,953.20	106,000.00	(4,046.80)
Contractual Services	28,567.28	21,685.14	18,550.00	3,135.14
Commodities	0.00	0.00	5,500.00	(5,500.00)
Sheriff:				
Law Enforcement:				
Personal Services	320,597.79	332,390.89	339,963.00	(7,572.11)
Contractual Services	51,085.78	45,346.79	44,469.00	877.79
Commodities	72,085.68	72,566.48	58,040.00	14,526.48
Jail:				
Personal Services	296,011.95	322,244.55	315,807.00	6,437.55
Contractual Services	38,921.99	39,725.82	44,720.00	(4,994.18)
Commodities	13,645.15	13,111.71	13,416.00	(304.29)
Jail Building:				
Contractual Services	14,873.89	12,924.24	12,480.00	444.24
Commodities	2,967.93	2,790.51	4,160.00	(1,369.49)

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Sheriff (Cont'd.):				
Inmate Expense:				
Medical	67,088.20	17,333.49	16,120.00	1,213.49
Meals	63,755.00	56,009.99	47,840.00	8,169.99
Transportation	9,697.33	14,879.46	10,400.00	4,479.46
Custodian:				
Personal Services	41,179.05	45,745.08	45,000.00	745.08
Contractual Services	1,454.96	298.86	5,000.00	(4,701.14)
Commodities	4,010.92	5,334.04	1,200.00	4,134.04
Clerk of the District Court:				
District Court:				
Contractual Services	111,501.50	13,015.51	19,450.00	(6,434.49)
Commodities	5,434.33	6,587.94	6,500.00	87.94
Capital Outlay	8,034.68	6,898.09	8,200.00	(1,301.91)
District Expense:				
Personal Services	29,019.20	29,009.44	54,469.00	(25,459.56)
Contractual Services	45,164.85	47,103.74	56,400.00	(9,296.26)
Commodities	8,227.80	6,570.73	10,500.00	(3,929.27)
Capital Outlay	4,200.21	9,269.20	18,500.00	(9,230.80)
Courthouse General:				
Contractual Services	106,091.05	84,930.19	100,000.00	(15,069.81)
Commodities	7,953.20	24,115.07	16,000.00	8,115.07
Capital Outlay	135.43	504.39	0.00	504.39
County Health:				
Personal Services	236,105.56	238,105.02	245,324.00	(7,218.98)
Contractual Services	33,730.56	43,832.10	35,000.00	8,832.10
Commodities	91,921.57	87,335.95	55,000.00	32,335.95
Bioterrorism Grant	5,206.91	0.00	0.00	0.00
Emergency Preparedness Grant	0.00	4,318.43	0.00	4,318.43
Emergency Preparedness/Zoning:				
Personal Services	49,297.81	48,360.18	51,045.00	(2,684.82)
Contractual Services	3,414.34	2,955.09	3,200.00	(244.91)
Commodities	3,424.14	2,303.22	3,250.00	(946.78)
Camp Pawnee:				
Personal Services	2,565.00	2,325.00	4,000.00	(1,675.00)
Contractual Services	6,121.11	4,545.60	4,000.00	545.60
Commodities	2,150.74	794.77	1,500.00	(705.23)

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Election:				
Personal Services	13,545.43	12,522.84	16,452.00	(3,929.16)
Contractual Services	13,117.17	30,415.85	40,848.00	(10,432.15)
Commodities	4,718.60	21,742.11	8,034.00	13,708.11
Solid Waste:				
Personal Services	77,062.36	96,917.69	106,600.00	(9,682.31)
Contractual Services	153,551.81	153,494.09	160,000.00	(6,505.91)
Commodities	33,169.38	30,390.57	30,000.00	390.57
County Fair Building:				
Personal Services	1,040.64	1,029.41	1,740.00	(710.59)
Contractual Services	6,089.33	5,389.28	7,460.00	(2,070.72)
Commodities	670.36	1,093.44	1,400.00	(306.56)
Public Transportation Buses:				
Contractual Services	1,493.68	629.34	2,000.00	(1,370.66)
Commodities	4,389.23	5,856.48	5,000.00	856.48
Citizen Review Board:				
Personal Services	0.00	0.00	4,500.00	(4,500.00)
Contractual Services	0.00	0.00	3,000.00	(3,000.00)
Commodities	0.00	0.00	7,500.00	(7,500.00)
Non Departmental:				
Coroner	8,106.85	9,669.20	6,000.00	3,669.20
Ambulance	61,776.00	64,368.00	66,000.00	(1,632.00)
Miscellaneous	3,709.55	34,509.34	700.00	33,809.34
Heritage Trust Fund	0.00	0.00	3,000.00	(3,000.00)
Special Projects	69,600.48	80,266.31	300,000.00	(219,733.69)
Topeka St. Annex	16,116.51	14,454.56	16,500.00	(2,045.44)
VIN Inspection	3,254.02	1,942.77	3,000.00	(1,057.23)
Phone Inmate Fund	0.00	2,502.50	2,000.00	502.50
Juvenile Detention Housing	1,260.00	5,965.00	3,000.00	2,965.00
Special Liability	83,550.00	73,839.00	85,000.00	(11,161.00)
Special Equip. & Mach. Reimb.	0.00	150,425.00	0.00	150,425.00
Indigent Expenses	0.00	104,436.39	90,000.00	14,436.39
Sexual Predator	0.00	22,968.20	0.00	22,968.20
Wildlife & Parks Grant	0.00	51,010.85	0.00	51,010.85

PAWNEE COUNTY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Appropriations:				
Conservation District	17,000.00	17,000.00	17,000.00	0.00
Economic Development	25,028.49	27,671.00	30,671.00	(3,000.00)
County Fair	10,000.00	10,000.00	10,000.00	0.00
CKLEPG	4,686.00	4,686.00	4,686.00	0.00
Central Dispatch	106,208.73	112,067.40	101,000.00	11,067.40
District Coroner	1,000.00	1,000.00	1,000.00	0.00
Mental Health	25,165.00	25,165.00	25,165.00	0.00
Mental Retardation	18,395.00	18,395.00	18,395.00	0.00
Sunflower Diversified	18,605.00	18,605.00	18,605.00	0.00
Miscellaneous Appropriations	1,232.00	0.00	150,000.00	(150,000.00)
Operating Transfers:				
To Equipment Reserve	0.00	0.00	100,000.00	(100,000.00)
To Capital Improvements	0.00	0.00	100,000.00	(100,000.00)
Total Expenditures	<u>3,329,352.93</u>	<u>3,622,635.18</u>	<u>\$ 3,979,686.00</u>	<u>\$ (357,050.82)</u>
Receipts Over (Under) Expenditures	13,160.47	(163,199.17)		
Unencumbered Cash, Beginning	585,235.32	604,801.16		
Prior Year Cancelled Encumbrances	<u>6,405.37</u>	<u>10,940.00</u>		
Unencumbered Cash, Ending	<u>\$ 604,801.16</u>	<u>\$ 452,541.99</u>		

PAWNEE COUNTY, KANSAS
ROAD & BRIDGE/NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,416,089.94	\$ 1,422,757.47	\$ 1,427,461.00	\$ (4,703.53)
Delinquent Tax	33,001.03	31,016.57	18,000.00	13,016.57
Motor Vehicle/16-20M Tax	148,364.50	148,903.71	172,956.00	(24,052.29)
Recreational Vehicle Tax	2,132.25	1,965.87	2,499.00	(533.13)
Intergovernmental Receipts	315,241.97	317,981.91	300,000.00	17,981.91
Charges for Services	234,216.51	282,160.54	194,246.00	87,914.54
State of Kansas Highway Equalization	295.21	5,699.58	17,614.00	(11,914.42)
FEMA Reimbursements	3,240.90	0.00	0.00	0.00
Reimbursements & Miscellaneous	0.00	0.00	124,131.00	(124,131.00)
Total Cash Receipts	<u>2,152,582.31</u>	<u>2,210,485.65</u>	<u>\$ 2,256,907.00</u>	<u>\$ (46,421.35)</u>
Expenditures				
Maintenance:				
Personal Services	560,356.58	545,996.06	560,000.00	(14,003.94)
Contractual Services	145,114.84	130,172.55	390,000.00	(259,827.45)
Commodities	1,098,745.19	1,235,920.66	995,832.00	240,088.66
Capital Outlay	14,000.00	0.00	0.00	0.00
Bridge:				
Bridge Replacement	40,676.25	61,523.95	0.00	61,523.95
Noxious Weed:				0.00
Contractual Services	18,549.69	17,697.29	15,523.00	2,174.29
Commodities	6,712.20	7,656.97	7,522.00	134.97
Chemical	84,477.64	100,969.52	101,000.00	(30.48)
Special Non Noxious	0.00	0.00	8,000.00	(8,000.00)
Lease Purchase Contracts	136,309.27	104,709.84	179,000.00	(74,290.16)
Total Expenditures	<u>2,104,941.66</u>	<u>2,204,646.84</u>	<u>\$ 2,256,877.00</u>	<u>\$ (52,230.16)</u>
Receipts Over (Under) Expenditures	47,640.65	5,838.81		
Unencumbered Cash, Beginning	41,292.65	88,948.73		
Prior Year Cancelled Encumbrances	<u>15.43</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 88,948.73</u>	<u>\$ 94,787.54</u>		

PAWNEE COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 98,490.76	\$ 97,254.81	\$ 97,546.00	\$ (291.19)
Delinquent Tax	2,325.75	2,152.41	1,000.00	1,152.41
Motor Vehicle/16-20M Tax	10,194.50	10,392.46	12,035.00	(1,642.54)
Recreational Vehicle Tax	147.66	137.15	174.00	(36.85)
Total Cash Receipts	<u>111,158.67</u>	<u>109,936.83</u>	<u>\$ 110,755.00</u>	<u>\$ (818.17)</u>
Expenditures				
Appropriation	<u>107,500.00</u>	<u>107,500.00</u>	<u>107,500.00</u>	<u>0.00</u>
Total Expenditures	<u>107,500.00</u>	<u>107,500.00</u>	<u>\$ 107,500.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	3,658.67	2,436.83		
Unencumbered Cash, Beginning	<u>4,144.01</u>	<u>7,802.68</u>		
Unencumbered Cash, Ending	<u>\$ 7,802.68</u>	<u>\$ 10,239.51</u>		

PAWNEE COUNTY, KANSAS
 AIRPORT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 28,246.59	\$ 27,805.89	\$ 27,978.00	\$ (172.11)
Delinquent Tax	396.66	507.68	100.00	407.68
Motor Vehicle/16-20M Tax	1,486.35	2,632.75	3,463.00	(830.25)
Recreational Vehicle Tax	21.83	35.23	50.00	(14.77)
Total Cash Receipts	<u>30,151.43</u>	<u>30,981.55</u>	<u>\$ 31,591.00</u>	<u>\$ (609.45)</u>
Expenditures				
Contractual Services	<u>29,323.00</u>	<u>26,310.79</u>	<u>30,671.00</u>	<u>(4,360.21)</u>
Total Expenditures	<u>29,323.00</u>	<u>26,310.79</u>	<u>\$ 30,671.00</u>	<u>\$ (4,360.21)</u>
Receipts Over (Under) Expenditures	828.43	4,670.76		
Unencumbered Cash, Beginning	<u>1,301.73</u>	<u>2,130.16</u>		
Unencumbered Cash, Ending	<u>\$ 2,130.16</u>	<u>\$ 6,800.92</u>		

PAWNEE COUNTY, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 39,384.91	\$ 37,912.35	\$ 37,047.00	\$ 865.35
Delinquent Tax	590.58	547.53	250.00	297.53
Motor Vehicle/16-20M Tax	2,322.28	2,446.01	3,007.00	(560.99)
Recreational Vehicle Tax	42.23	42.26	51.00	(8.74)
Total Cash Receipts	<u>42,340.00</u>	<u>40,948.15</u>	<u>\$ 40,355.00</u>	<u>\$ 593.15</u>
Expenditures				
Appropriation	<u>40,350.00</u>	<u>40,350.00</u>	<u>40,350.00</u>	<u>0.00</u>
Total Expenditures	<u>40,350.00</u>	<u>40,350.00</u>	<u>\$ 40,350.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	1,990.00	598.15		
Unencumbered Cash, Beginning	<u>830.67</u>	<u>2,820.67</u>		
Unencumbered Cash, Ending	<u>\$ 2,820.67</u>	<u>\$ 3,418.82</u>		

PAWNEE COUNTY, KANSAS
HISTORICAL COLLECTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 55,940.28	\$ 56,497.44	\$ 56,693.00	\$ (195.56)
Delinquent Tax	1,149.73	1,175.75	500.00	675.75
Motor Vehicle/16-20M Tax	5,180.49	5,710.06	6,838.00	(1,127.94)
Recreational Vehicle Tax	74.38	75.62	99.00	(23.38)
Total Cash Receipts	<u>62,344.88</u>	<u>63,458.87</u>	<u>\$ 64,130.00</u>	<u>\$ (671.13)</u>
Expenditures				
Personal Services	6,011.13	16,314.43	15,600.00	714.43
Commodities	543.94	8,383.08	24,400.00	(16,016.92)
IML Grant	25,000.00	0.00	0.00	0.00
Appropriation	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>
Total Expenditures	<u>61,555.07</u>	<u>54,697.51</u>	<u>\$ 70,000.00</u>	<u>\$ (15,302.49)</u>
Receipts Over (Under) Expenditures	789.81	8,761.36		
Unencumbered Cash, Beginning	<u>11,844.19</u>	<u>12,634.00</u>		
Unencumbered Cash, Ending	<u>\$ 12,634.00</u>	<u>\$ 21,395.36</u>		

PAWNEE COUNTY, KANSAS
SERVICES TO THE ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 18,798.16	\$ 16,574.59	\$ 16,676.00	\$ (101.41)
Delinquent Tax	315.66	319.89	100.00	219.89
Motor Vehicle/16-20M Tax	1,059.78	1,641.38	2,291.00	(649.62)
Recreational Vehicle Tax	13.32	22.12	33.00	(10.88)
Total Cash Receipts	<u>20,186.92</u>	<u>18,557.98</u>	<u>\$ 19,100.00</u>	<u>\$ (542.02)</u>
Expenditures				
Contractual Services	1,400.00	1,400.00	1,400.00	0.00
Appropriation	<u>17,200.00</u>	<u>17,700.00</u>	<u>17,700.00</u>	<u>0.00</u>
Total Expenditures	<u>18,600.00</u>	<u>19,100.00</u>	<u>\$ 19,100.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	1,586.92	(542.02)		
Unencumbered Cash, Beginning	<u>423.51</u>	<u>2,010.43</u>		
Unencumbered Cash, Ending	<u>\$ 2,010.43</u>	<u>\$ 1,468.41</u>		

PAWNEE COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 721,912.09	\$ 861,786.07	\$ 865,926.00	\$ (4,139.93)
Delinquent Tax	16,099.42	16,417.80	5,000.00	11,417.80
Motor Vehicle/16-20M Tax	72,483.10	75,913.33	88,288.00	(12,374.67)
Recreational Vehicle Tax	1,055.18	1,002.35	1,276.00	(273.65)
Reimbursements & Miscellaneous	<u>32,221.64</u>	<u>73,893.76</u>	<u>75,600.00</u>	<u>(1,706.24)</u>
Total Cash Receipts	<u>843,771.43</u>	<u>1,029,013.31</u>	<u>\$ 1,036,090.00</u>	<u>\$ (7,076.69)</u>
Expenditures				
Social Security	172,767.45	179,783.10	195,000.00	(15,216.90)
KPERS Retirement	167,396.02	189,293.54	195,000.00	(5,706.46)
Health Insurance	503,927.08	494,131.52	650,000.00	(155,868.48)
Workers Compensation	54,945.00	50,668.00	60,000.00	(9,332.00)
Unemployment Insurance	4,563.40	2,128.06	2,500.00	(371.94)
Administration	<u>450.00</u>	<u>9,169.02</u>	<u>500.00</u>	<u>8,669.02</u>
Total Expenditures	<u>904,048.95</u>	<u>925,173.24</u>	<u>\$ 1,103,000.00</u>	<u>\$ (177,826.76)</u>
Receipts Over (Under) Expenditures	(60,277.52)	103,840.07		
Unencumbered Cash, Beginning	<u>226,293.79</u>	<u>166,016.27</u>		
Unencumbered Cash, Ending	<u>\$ 166,016.27</u>	<u>\$ 269,856.34</u>		

PAWNEE COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 293,681.67	\$ 320,584.39	\$ 330,811.00	\$ (10,226.61)
Delinquent Tax	4,551.38	6,590.03	500.00	6,090.03
Motor Vehicle/16-20M Tax	26,864.36	33,040.67	36,245.00	(3,204.33)
Recreational Vehicle Tax	439.93	433.80	524.00	(90.20)
Reimbursements & Miscellaneous	<u>265,677.40</u>	<u>463.00</u>	<u>0.00</u>	<u>463.00</u>
Total Cash Receipts	<u>591,214.74</u>	<u>361,111.89</u>	<u>\$ 368,080.00</u>	<u>\$ (6,968.11)</u>
Expenditures				
Personal Services	0.00	0.00	100,000.00	(100,000.00)
Contractual Services	423,807.77	171,583.83	100,000.00	71,583.83
Commodities	3,853.50	130.00	100,000.00	(99,870.00)
Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>362,313.00</u>	<u>(362,313.00)</u>
Total Expenditures	<u>427,661.27</u>	<u>171,713.83</u>	<u>\$ 662,313.00</u>	<u>\$ (490,599.17)</u>
Receipts Over (Under) Expenditures	163,553.47	189,398.06		
Unencumbered Cash, Beginning	<u>120,829.83</u>	<u>284,383.30</u>		
Unencumbered Cash, Ending	<u>\$ 284,383.30</u>	<u>\$ 473,781.36</u>		

PAWNEE COUNTY, KANSAS
 HEALTH SALES TAX (1%) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Sales Tax Receipts	\$ 761,150.78	\$ 801,485.90	\$ 780,000.00	\$ 21,485.90
Reimbursements & Miscellaneous	<u>660,662.25</u>	<u>34,818.05</u>	<u>0.00</u>	<u>34,818.05</u>
Total Cash Receipts	<u>1,421,813.03</u>	<u>836,303.95</u>	<u>\$ 780,000.00</u>	<u>\$ 56,303.95</u>
Expenditures				
Contractual Services	672,462.77	32,226.72	1,882,400.00	(1,850,173.28)
Commodities	0.00	0.00	30,000.00	(30,000.00)
Capital Outlay	<u>0.00</u>	<u>21,937.00</u>	<u>0.00</u>	<u>21,937.00</u>
Total Expenditures	<u>672,462.77</u>	<u>54,163.72</u>	<u>\$ 1,912,400.00</u>	<u>\$ (1,858,236.28)</u>
Receipts Over (Under) Expenditures	749,350.26	782,140.23		
Unencumbered Cash, Beginning	<u>126,223.98</u>	<u>875,574.24</u>		
Unencumbered Cash, Ending	<u>\$ 875,574.24</u>	<u>\$ 1,657,714.47</u>		

PAWNEE COUNTY, KANSAS
SPECIAL ALCOHOL & DRUG FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Intergovernmental Receipts	\$ 5,564.08	\$ 5,023.16	\$ 6,000.00	\$ (976.84)
Total Cash Receipts	<u>5,564.08</u>	<u>5,023.16</u>	<u>\$ 6,000.00</u>	<u>\$ (976.84)</u>
Expenditures				
Appropriation	<u>6,000.00</u>	<u>8,100.00</u>	<u>14,000.00</u>	<u>(5,900.00)</u>
Total Expenditures	<u>6,000.00</u>	<u>8,100.00</u>	<u>\$ 14,000.00</u>	<u>\$ (5,900.00)</u>
Receipts Over (Under) Expenditures	(435.92)	(3,076.84)		
Unencumbered Cash, Beginning	<u>8,304.96</u>	<u>7,869.04</u>		
Unencumbered Cash, Ending	<u>\$ 7,869.04</u>	<u>\$ 4,792.20</u>		

PAWNEE COUNTY, KANSAS
DISTRICT CORONER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Reimb. Expenses - Out of County	\$ 1,567.80	\$ 1,528.02	\$ 2,145.00	\$ (616.98)
Reimb. Expenses - Pawnee County	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,105.00</u>	<u>(105.00)</u>
Total Cash Receipts	<u>2,567.80</u>	<u>2,528.02</u>	<u>\$ 3,250.00</u>	<u>\$ (721.98)</u>
Expenditures				
Personal Services	2,340.00	2,340.00	3,250.00	(910.00)
Capital Outlay	<u>125.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>2,465.00</u>	<u>2,340.00</u>	<u>\$ 3,250.00</u>	<u>\$ (910.00)</u>
Receipts Over (Under) Expenditures	102.80	188.02		
Unencumbered Cash, Beginning	<u>920.81</u>	<u>1,023.61</u>		
Unencumbered Cash, Ending	<u>\$ 1,023.61</u>	<u>\$ 1,211.63</u>		

PAWNEE COUNTY, KANSAS
LAW ENFORCEMENT FORFEITURE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 19,695.20	\$ 18,646.50	\$ 35,000.00	\$ (16,353.50)
Total Cash Receipts	<u>19,695.20</u>	<u>18,646.50</u>	<u>\$ 35,000.00</u>	<u>\$ (16,353.50)</u>
Expenditures				
Commodities	<u>20,934.39</u>	<u>20,157.23</u>	<u>71,195.00</u>	<u>(51,037.77)</u>
Total Expenditures	<u>20,934.39</u>	<u>20,157.23</u>	<u>\$ 71,195.00</u>	<u>\$ (51,037.77)</u>
Receipts Over (Under) Expenditures	(1,239.19)	(1,510.73)		
Unencumbered Cash, Beginning	<u>39,886.46</u>	<u>38,647.27</u>		
Unencumbered Cash, Ending	<u>\$ 38,647.27</u>	<u>\$ 37,136.54</u>		

PAWNEE COUNTY, KANSAS
 911 FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees	\$ 10,408.36	\$ 1,274.57	\$ 12,000.00	\$ (10,725.43)
Total Cash Receipts	<u>10,408.36</u>	<u>1,274.57</u>	<u>\$ 12,000.00</u>	<u>\$ (10,725.43)</u>
Expenditures				
Contractual Services	7,892.75	2,446.50	52,000.00	(49,553.50)
Commodities	<u>5,535.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>13,427.75</u>	<u>2,446.50</u>	<u>\$ 52,000.00</u>	<u>\$ (49,553.50)</u>
Receipts Over (Under) Expenditures	(3,019.39)	(1,171.93)		
Unencumbered Cash, Beginning	<u>29,912.11</u>	<u>26,892.72</u>		
Unencumbered Cash, Ending	<u>\$ 26,892.72</u>	<u>\$ 25,720.79</u>		

PAWNEE COUNTY, KANSAS
 AUTO ADMINISTRATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Motor Vehicle License Fee	\$ 57,716.35	\$ 60,360.74	\$ 70,000.00	\$ (9,639.26)
Lienholder Receipts	901.50	926.50	1,000.00	(73.50)
Total Cash Receipts	<u>58,617.85</u>	<u>61,287.24</u>	<u>\$ 71,000.00</u>	<u>\$ (9,712.76)</u>
Expenditures				
Personal Services	9,025.30	8,724.00	10,000.00	(1,276.00)
Operating Transfer: To General	<u>49,592.55</u>	<u>52,563.24</u>	<u>61,000.00</u>	<u>(8,436.76)</u>
Total Expenditures	<u>58,617.85</u>	<u>61,287.24</u>	<u>\$ 71,000.00</u>	<u>\$ (9,712.76)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

PAWNEE COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Fees from Case Charges	\$ 1,548.00	\$ 1,652.00	\$ 2,000.00	\$ (348.00)
Total Cash Receipts	<u>1,548.00</u>	<u>1,652.00</u>	<u>\$ 2,000.00</u>	<u>\$ (348.00)</u>
Expenditures				
Attorney Training Fees	<u>1,837.76</u>	<u>672.50</u>	<u>11,031.00</u>	<u>(10,358.50)</u>
Total Expenditures	<u>1,837.76</u>	<u>672.50</u>	<u>\$ 11,031.00</u>	<u>\$ (10,358.50)</u>
Receipts Over (Under) Expenditures	(289.76)	979.50		
Unencumbered Cash, Beginning	<u>8,451.17</u>	<u>8,161.41</u>		
Unencumbered Cash, Ending	<u>\$ 8,161.41</u>	<u>\$ 9,140.91</u>		

Fund is exempt from budget law per K.S.A. 28-170a. Budget for internal purposes only

PAWNEE COUNTY, KANSAS
COMMUNITY CORRECTIONS/JUVENILE SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
State of Kansas	\$ 372,742.42	\$ 387,588.75	\$ 363,288.00	\$ 24,300.75
Reimbursements & Miscellaneous	<u>21,086.38</u>	<u>31,226.77</u>	<u>25,421.00</u>	<u>5,805.77</u>
Total Cash Receipts	<u>393,828.80</u>	<u>418,815.52</u>	<u>\$ 388,709.00</u>	<u>\$ 30,106.52</u>
Expenditures				
Personal Services	243,607.81	248,528.32	268,977.00	(20,448.68)
Contractual Services	157,925.47	144,986.08	172,481.00	(27,494.92)
Commodities	8,842.47	8,474.63	9,251.00	(776.37)
Capital Outlay	<u>7,303.48</u>	<u>6,997.13</u>	<u>18,000.00</u>	<u>(11,002.87)</u>
Total Expenditures	<u>417,679.23</u>	<u>408,986.16</u>	<u>\$ 468,709.00</u>	<u>\$ (59,722.84)</u>
Receipts Over (Under) Expenditures	(23,850.43)	9,829.36		
Unencumbered Cash, Beginning	<u>115,019.51</u>	<u>91,169.08</u>		
Unencumbered Cash, Ending	<u>\$ 91,169.08</u>	<u>\$ 100,998.44</u>		

PAWNEE COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Reimbursements & Miscellaneous	\$ 14,000.00	\$ 0.00
Total Cash Receipts	<u>14,000.00</u>	<u>0.00</u>
Expenditures		
Capital Outlay	<u>119,558.93</u>	<u>87,001.49</u>
Total Expenditures	<u>119,558.93</u>	<u>87,001.49</u>
Receipts Over (Under) Expenditures	(105,558.93)	(87,001.49)
Unencumbered Cash, Beginning	193,157.80	87,598.87
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>1,155.60</u>
Unencumbered Cash, Ending	<u>\$ 87,598.87</u>	<u>\$ 1,752.98</u>

PAWNEE COUNTY, KANSAS
 COURTHOUSE SPECIAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Interest on Idle Funds	<u>\$ 544.77</u>	<u>\$ 456.22</u>
Total Cash Receipts	<u>544.77</u>	<u>456.22</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	544.77	456.22
Unencumbered Cash, Beginning	<u>231,333.32</u>	<u>231,878.09</u>
Unencumbered Cash, Ending	<u><u>\$ 231,878.09</u></u>	<u><u>\$ 232,334.31</u></u>

PAWNEE COUNTY, KANSAS
 CAPITAL IMPROVEMENT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Capital Outlay	<u>116,000.00</u>	<u>35,579.75</u>
Total Expenditures	<u>116,000.00</u>	<u>35,579.75</u>
Receipts Over (Under) Expenditures	(116,000.00)	(35,579.75)
Unencumbered Cash, Beginning	<u>152,412.89</u>	<u>36,412.89</u>
Unencumbered Cash, Ending	<u>\$ 36,412.89</u>	<u>\$ 833.14</u>

PAWNEE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Fees	<u>\$ 748.51</u>	<u>\$ 8,255.05</u>
Total Cash Receipts	<u>748.51</u>	<u>8,255.05</u>
Expenditures		
Contractual Services	<u>200.00</u>	<u>3,075.55</u>
Total Expenditures	<u>200.00</u>	<u>3,075.55</u>
Receipts Over (Under) Expenditures	548.51	5,179.50
Unencumbered Cash, Beginning	<u>25,911.99</u>	<u>26,460.50</u>
Unencumbered Cash, Ending	<u><u>\$ 26,460.50</u></u>	<u><u>\$ 31,640.00</u></u>

PAWNEE COUNTY, KANSAS
SPECIAL STRAY FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Commodities	<u>390.51</u>	<u>0.00</u>
Total Expenditures	<u>390.51</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	(390.51)	0.00
Unencumbered Cash, Beginning	<u>390.51</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

PAWNEE COUNTY, KANSAS
SPECIAL PROSECUTING TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
None	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>55.00</u>	<u>55.00</u>
Unencumbered Cash, Ending	<u><u>\$ 55.00</u></u>	<u><u>\$ 55.00</u></u>

PAWNEE COUNTY, KANSAS
MICRO LOANS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Reimbursements & Miscellaneous	<u>\$ 2,400.00</u>	<u>\$ 2,400.00</u>
Total Cash Receipts	<u>2,400.00</u>	<u>2,400.00</u>
Expenditures		
Contractual Services & Loans	<u>0.00</u>	<u>15,232.67</u>
Total Expenditures	<u>0.00</u>	<u>15,232.67</u>
Receipts Over (Under) Expenditures	2,400.00	(12,832.67)
Unencumbered Cash, Beginning	<u>13,436.55</u>	<u>15,836.55</u>
Unencumbered Cash, Ending	<u><u>\$ 15,836.55</u></u>	<u><u>\$ 3,003.88</u></u>

PAWNEE COUNTY, KANSAS
 CITIZENS REVIEW BOARD GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
State of Kansas	\$ 3,375.00	\$ 5,500.00
Total Cash Receipts	<u>3,375.00</u>	<u>5,500.00</u>
Expenditures		
Personal Services	3,480.00	4,740.00
Contractual Services	102.00	133.85
Commodities	165.29	680.56
Capital Outlay	<u>0.00</u>	<u>27.50</u>
Total Expenditures	<u>3,747.29</u>	<u>5,581.91</u>
Receipts Over (Under) Expenditures	(372.29)	(81.91)
Unencumbered Cash, Beginning	<u>3,409.75</u>	<u>3,037.46</u>
Unencumbered Cash, Ending	<u><u>\$ 3,037.46</u></u>	<u><u>\$ 2,955.55</u></u>

PAWNEE COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>72.00</u>	<u>72.00</u>
Unencumbered Cash, Ending	<u>\$ 72.00</u>	<u>\$ 72.00</u>

PAWNEE COUNTY, KANSAS
 MISCELLANEOUS GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

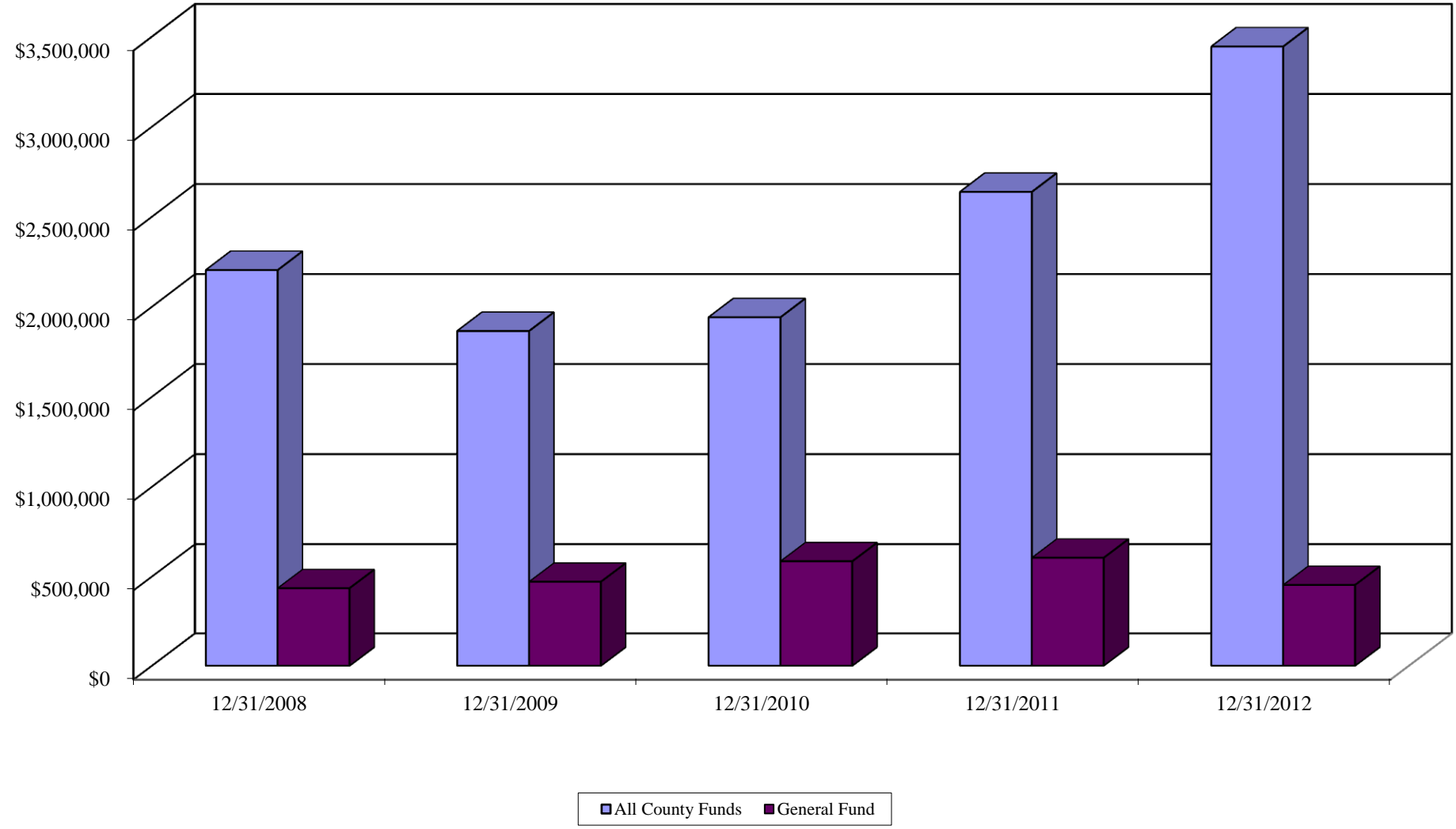
	<u>2011</u>	<u>2012</u>
Cash Receipts		
Reimbursements & Miscellaneous	\$ 15,188.00	\$ 1.73
Total Cash Receipts	<u>15,188.00</u>	<u>1.73</u>
Expenditures		
None	<u>0.00</u>	<u>13,801.73</u>
Total Expenditures	<u>0.00</u>	<u>13,801.73</u>
Receipts Over (Under) Expenditures	15,188.00	(13,800.00)
Unencumbered Cash, Beginning	<u>0.00</u>	<u>15,188.00</u>
Unencumbered Cash, Ending	<u>\$ 15,188.00</u>	<u>\$ 1,388.00</u>

PAWNEE COUNTY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

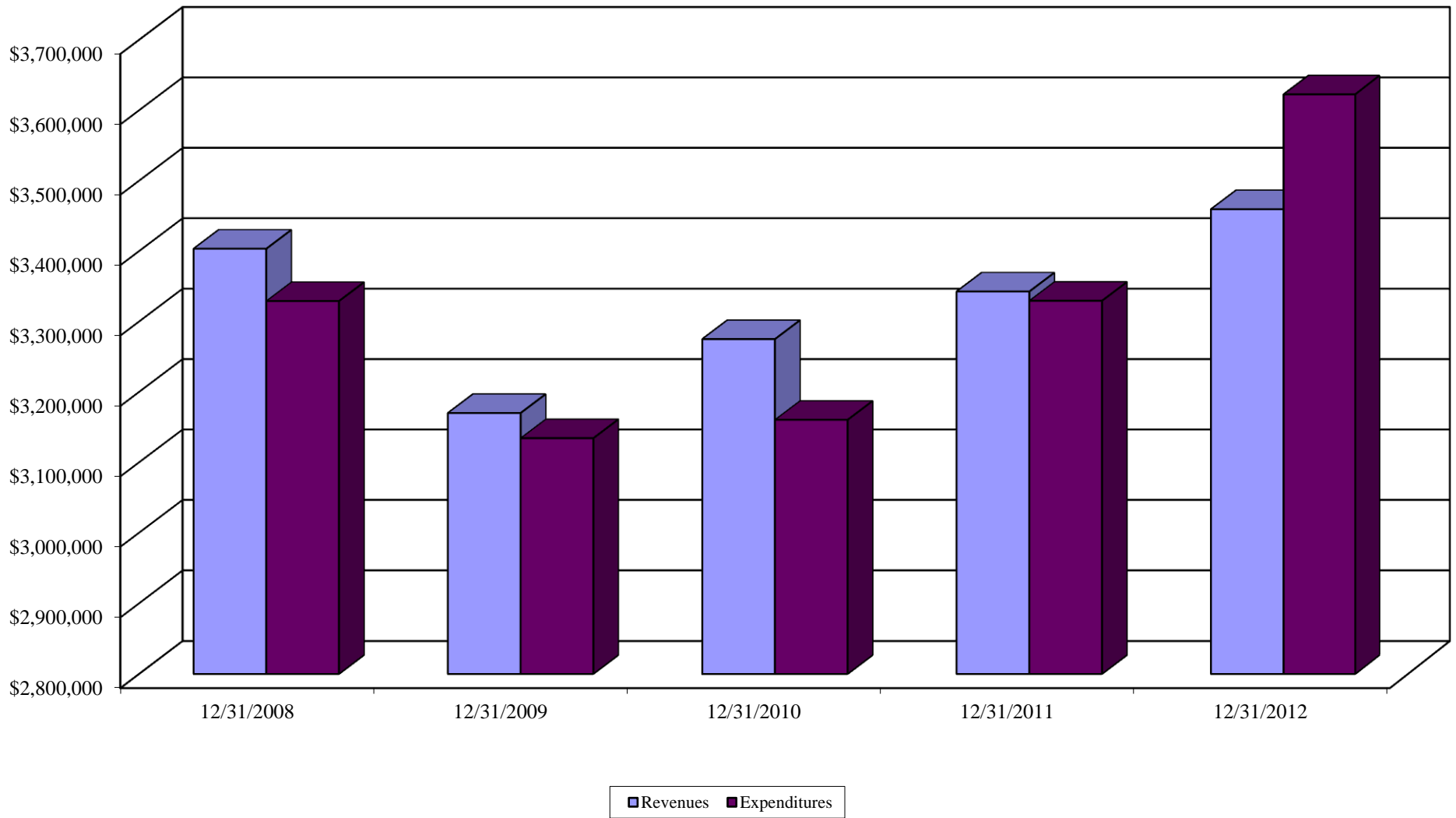
<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributive Funds:				
2011 Tax	\$ 6,719,865.67	\$ 3,735,590.32	\$ 10,455,455.99	\$ 0.00
2012 Tax	0.00	7,038,940.21	85,230.03	6,953,710.18
Redemptions	55,823.14	263,080.02	223,260.27	95,642.89
Delinquent Personal Property Tax	1,112.68	65,522.68	60,880.00	5,755.36
Foreclosure Sales	614.94	37,125.92	37,125.92	614.94
Special City-County Highway	0.00	361,218.40	361,218.40	0.00
Motor Vehicle/16-20M Tax	270,881.02	1,050,625.35	1,037,100.01	284,406.36
Recreational Vehicle Tax	3,003.87	12,801.64	13,295.57	2,509.94
Mineral Production Tax	1,956.69	30,884.69	24,306.33	8,535.05
Vehicle Rental Excise Tax	0.00	492.14	288.15	203.99
Total Distributive Funds	<u>7,053,258.01</u>	<u>12,596,281.37</u>	<u>12,298,160.67</u>	<u>7,351,378.71</u>
State Funds:				
State Educational Building	0.00	68,213.97	68,213.97	0.00
State Institutional Building	0.00	34,107.04	34,107.04	0.00
Total State Funds	<u>0.00</u>	<u>102,321.01</u>	<u>102,321.01</u>	<u>0.00</u>
Subdivision and Trust Funds:				
School Districts	0.00	3,475,421.93	3,475,421.93	0.00
Townships	0.00	1,065,453.26	1,065,453.26	0.00
Cemeteries	0.00	82,660.76	82,660.76	0.00
Cities	0.00	1,444,905.78	1,444,905.78	0.00
Motor Vehicle Licenses	0.00	533,312.68	533,312.68	0.00
Sales & Compensating Tax	0.00	230,867.18	230,867.18	0.00
V.I.N. Inspection Fees	0.00	516.50	324.50	192.00
Unclaimed Monies-Estate	198.70	0.00	0.00	198.70
Watersheds	0.00	147,565.36	147,565.36	0.00
Drivers License	0.00	21,478.00	21,478.00	0.00
Oil & Gas VD Trust	0.00	125,520.84	0.00	125,520.84
Total Subdivision and Trust Funds	<u>198.70</u>	<u>7,127,702.29</u>	<u>7,001,989.45</u>	<u>125,911.54</u>
Other Agency Funds:				
Court Trustee	89,501.13	10,047.18	45.05	99,503.26
Clerk of the District Court	1,570,013.52	672,209.19	2,223,537.62	18,685.09
Law Library	23,109.08	11,839.59	12,322.01	22,626.66
Total Other Agency Funds	<u>1,682,623.73</u>	<u>694,095.96</u>	<u>2,235,904.68</u>	<u>140,815.01</u>
Total Agency Funds	<u>\$ 8,736,080.44</u>	<u>\$ 20,520,400.63</u>	<u>\$ 21,638,375.81</u>	<u>\$ 7,618,105.26</u>

SUPPLEMENTARY INFORMATION

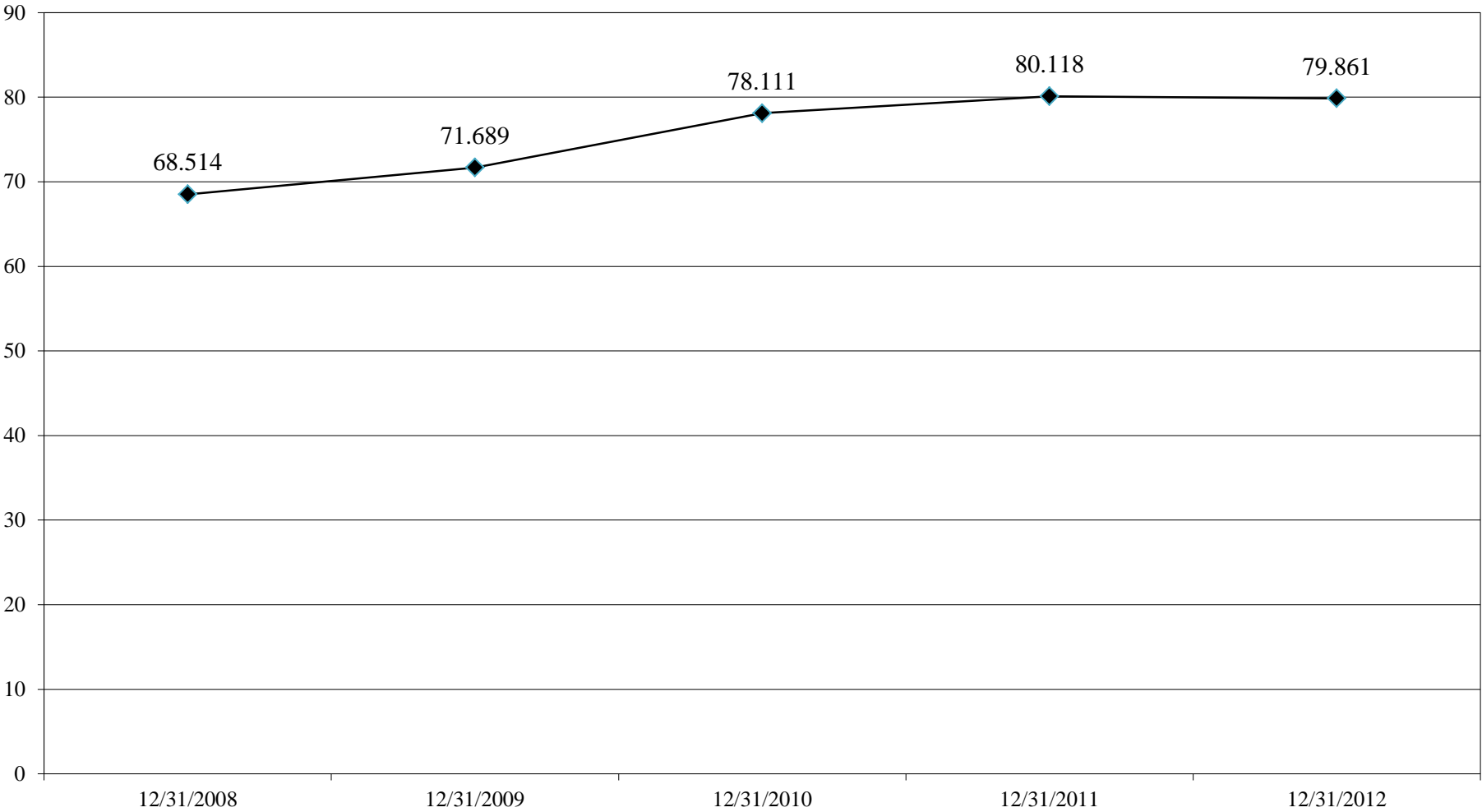
**Pawnee County, Kansas
Unencumbered Cash Balances**



**Pawnee County, Kansas
General Fund
Receipts vs Expenditures**

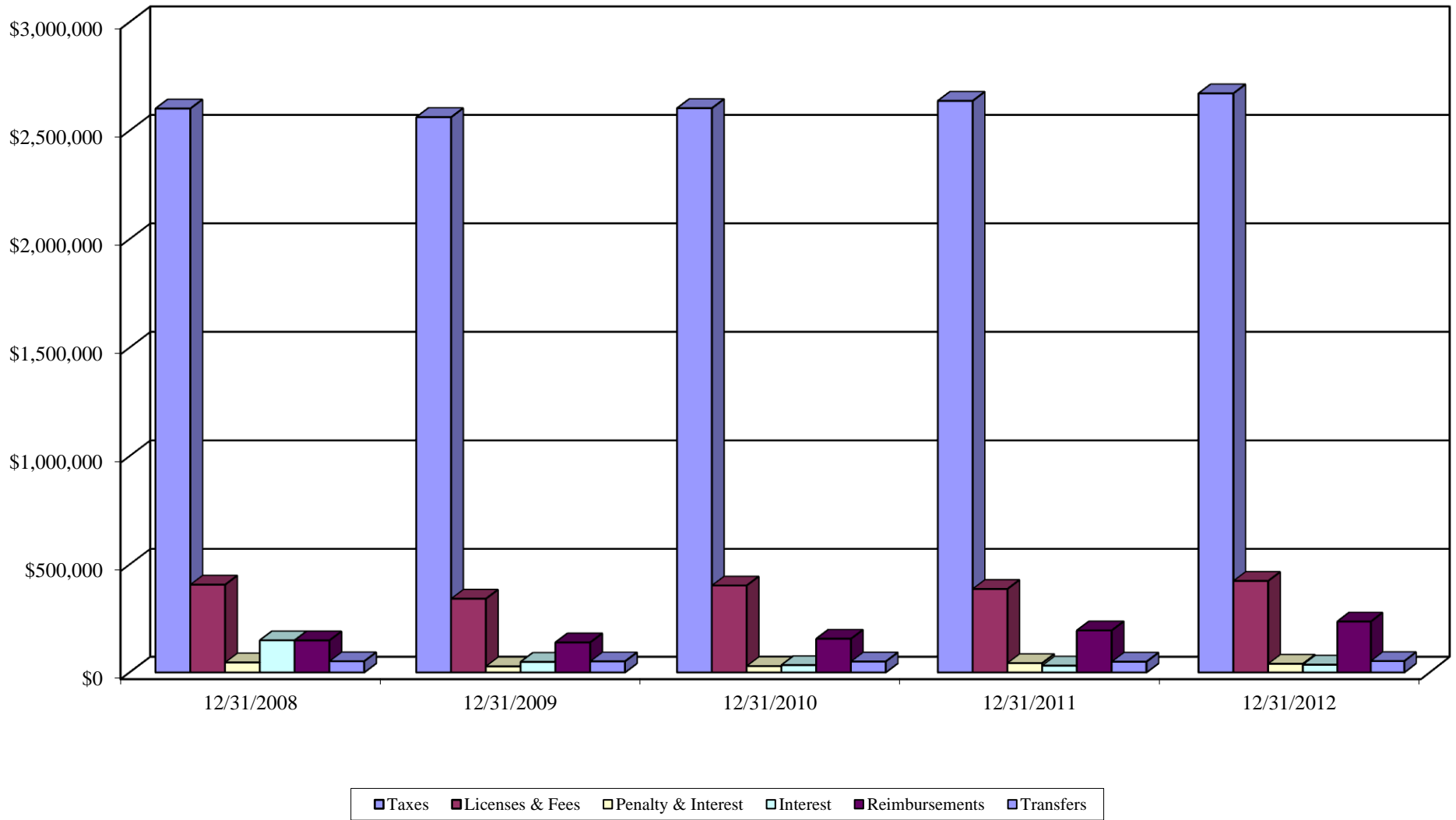


Pawnee County, Kansas Mill Rate

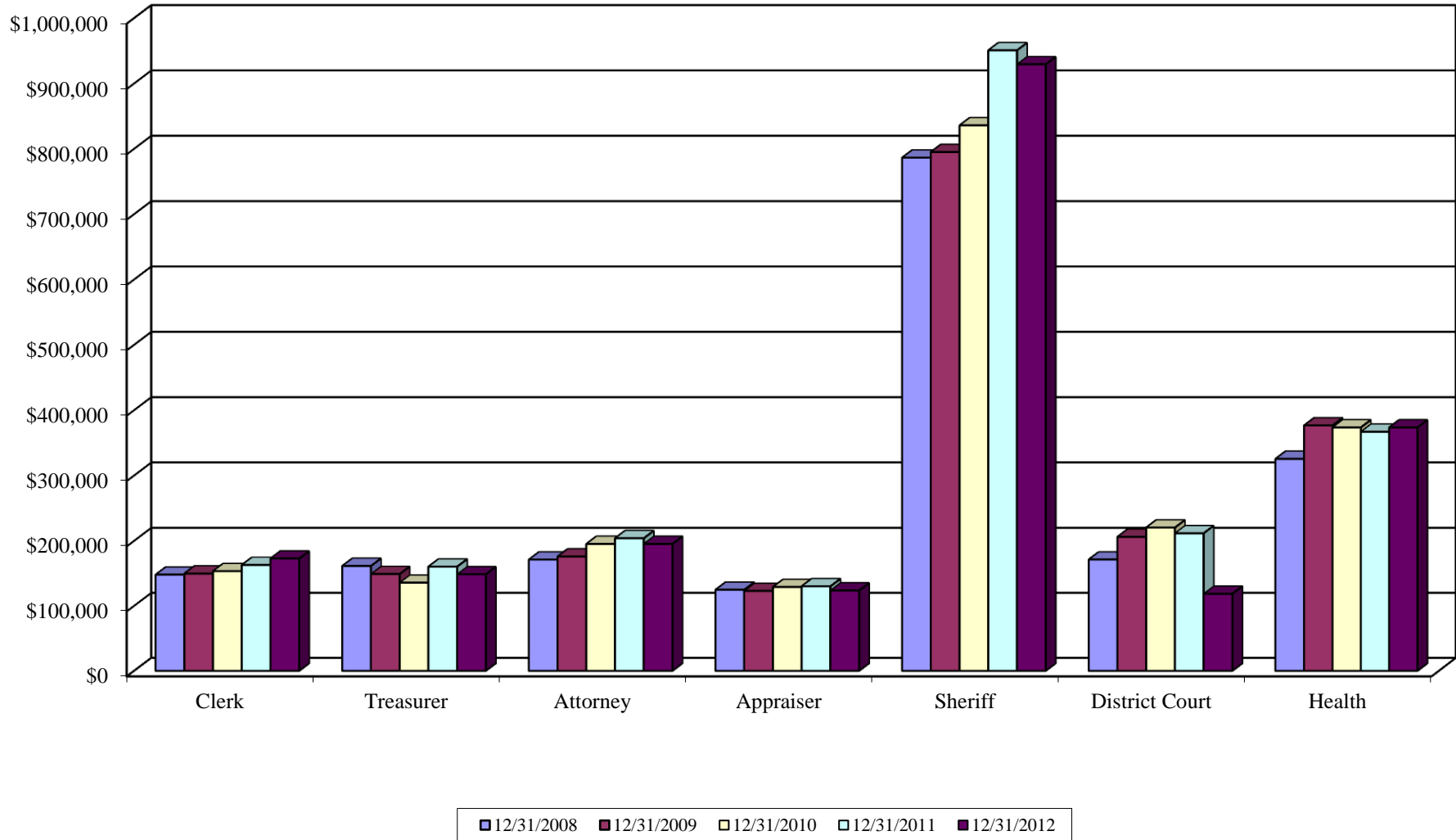


—◆— Mill Rate

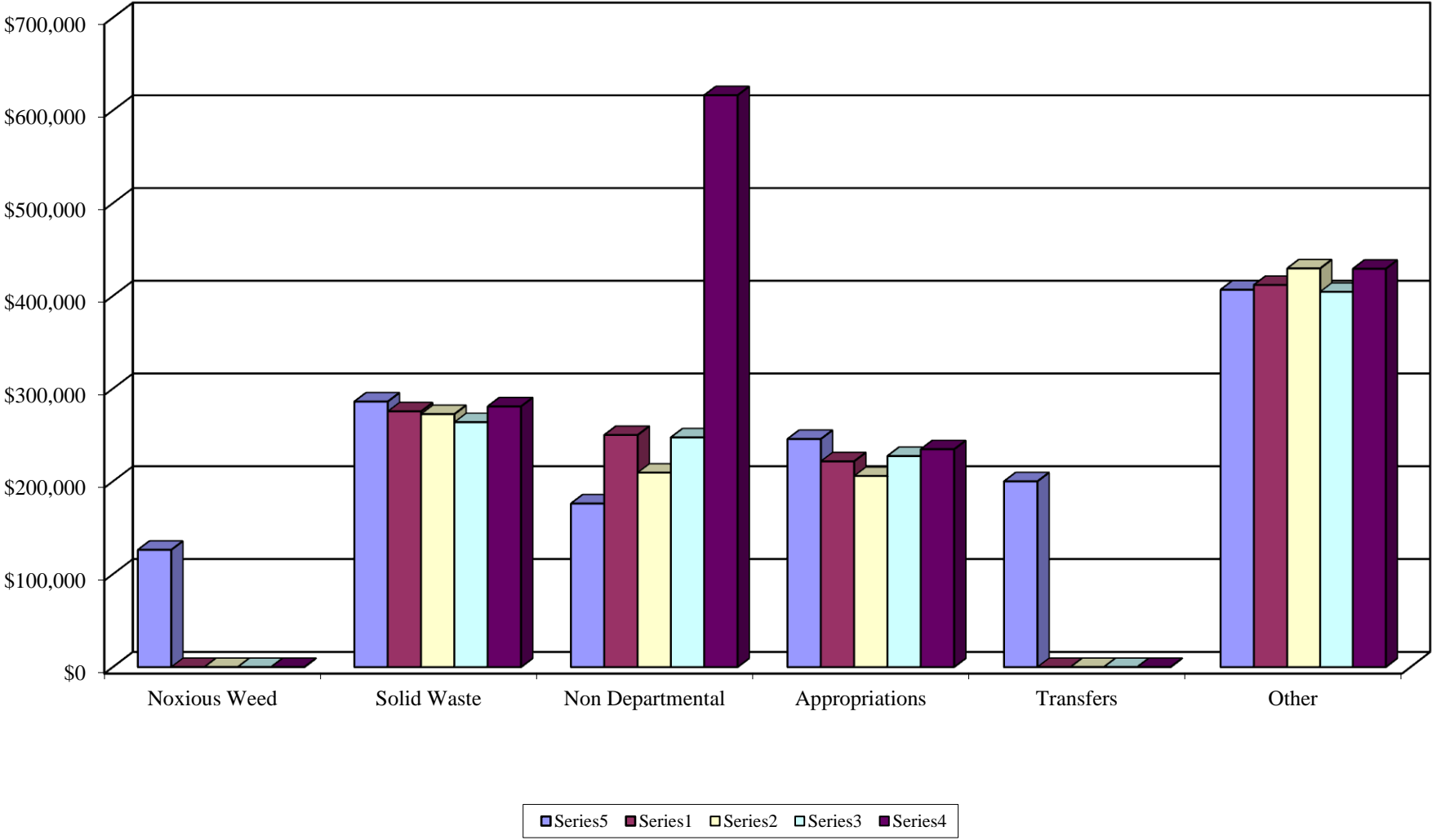
Pawnee County, Kansas General Fund Revenues



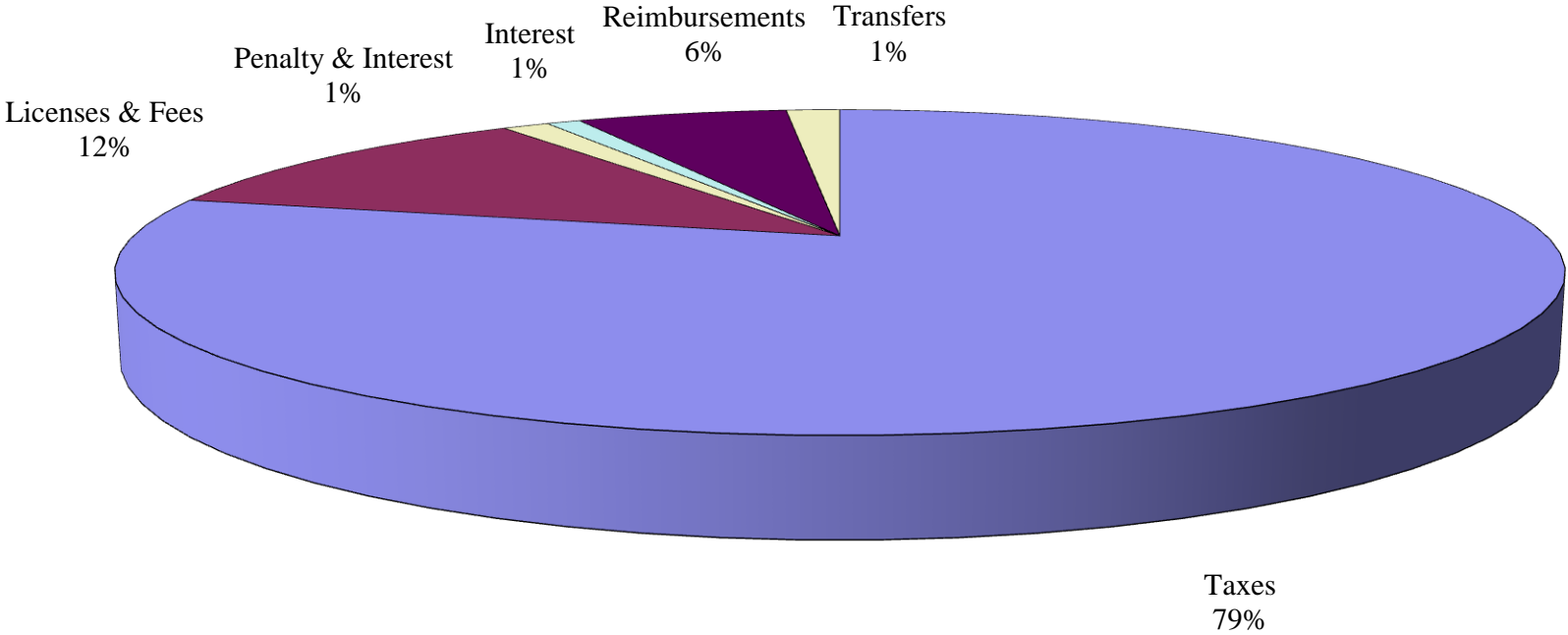
Pawnee County, Kansas General Fund Expenditures



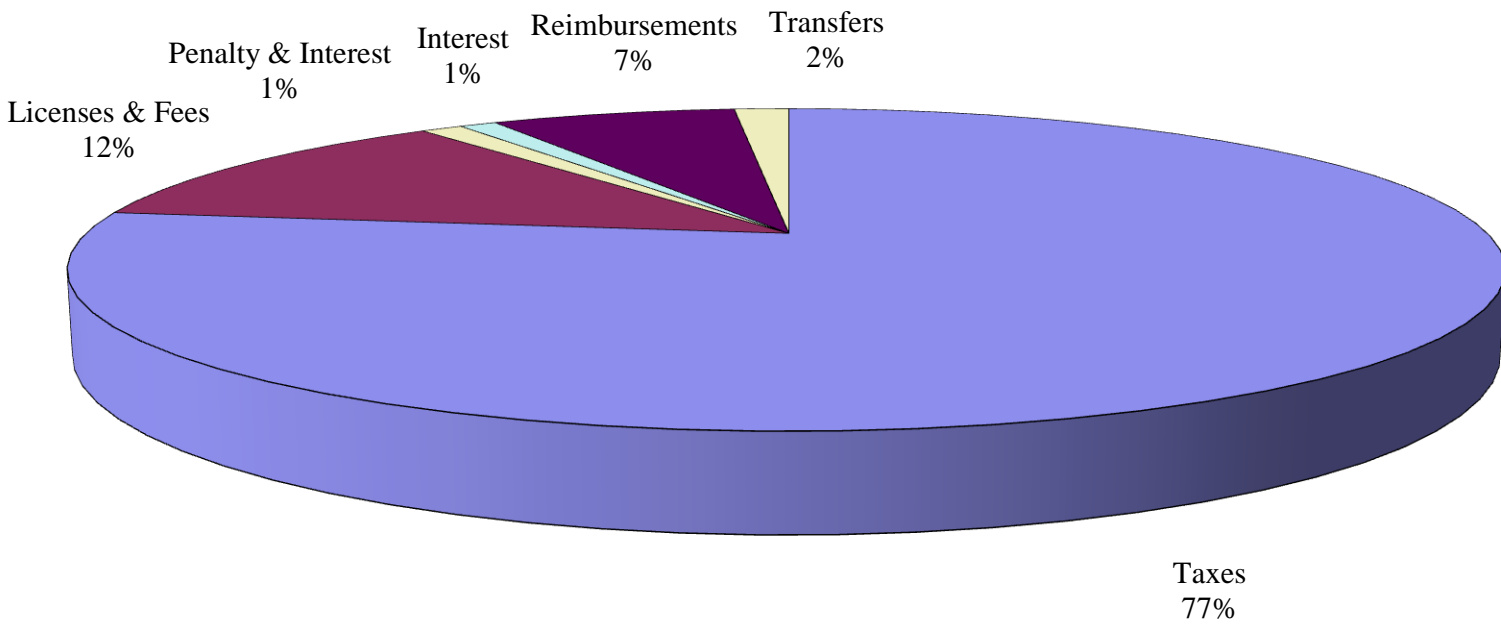
Pawnee County, Kansas General Fund Expenditures



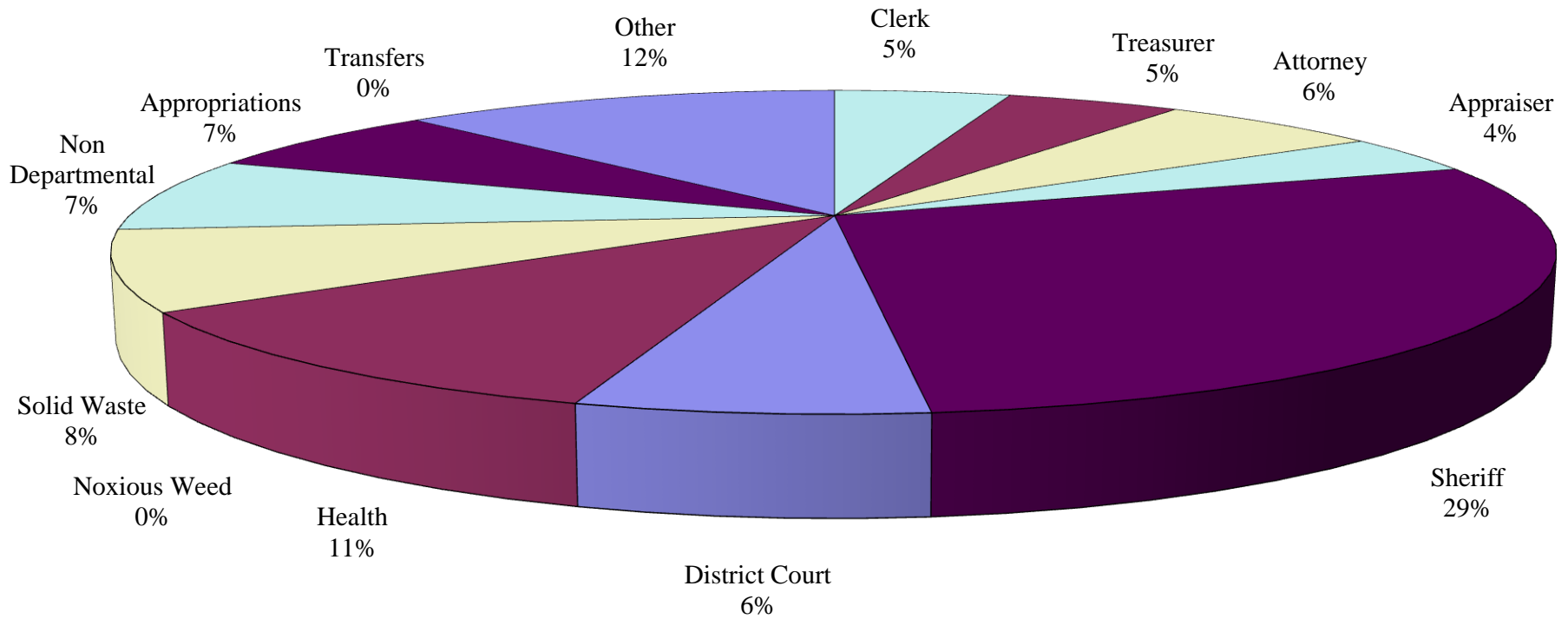
**Pawnee County, Kansas
General Fund Revenues
12/31/2011**



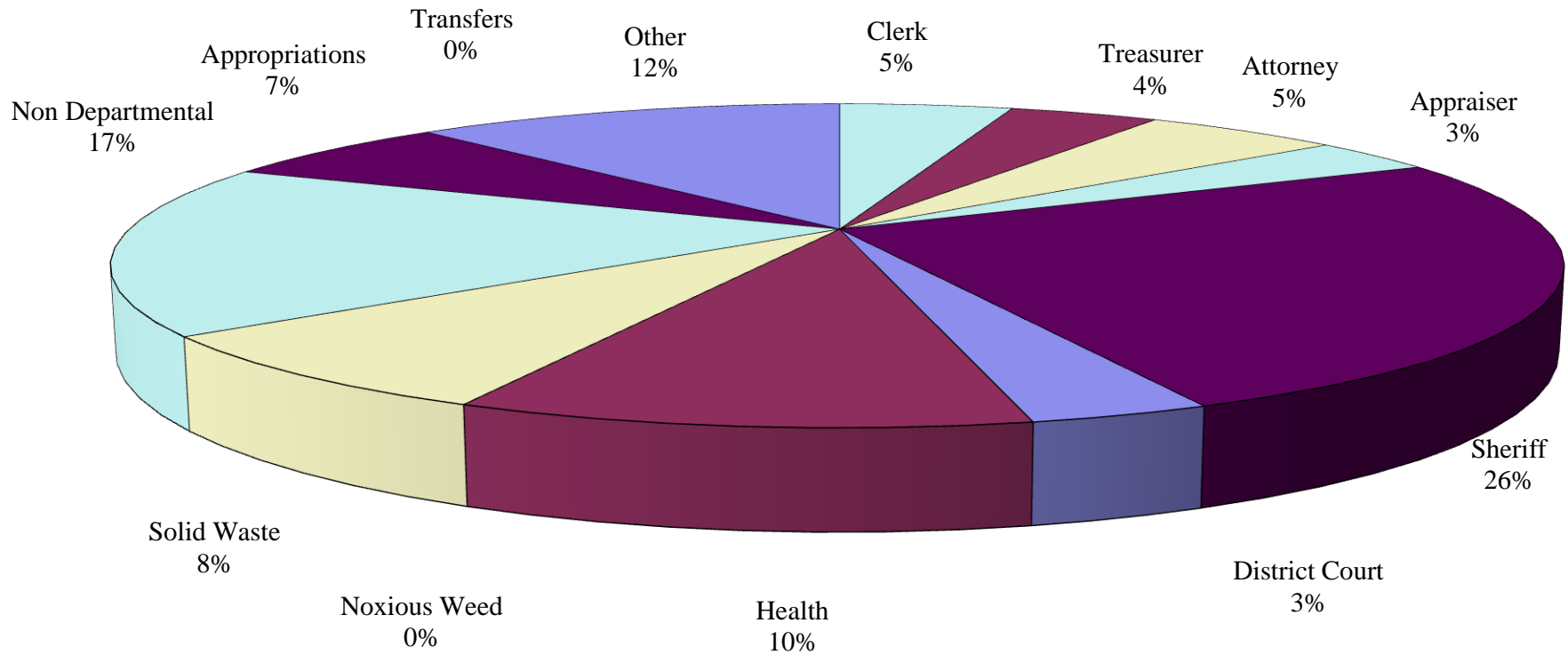
**Pawnee County, Kansas
General Fund Revenues
12/31/2012**



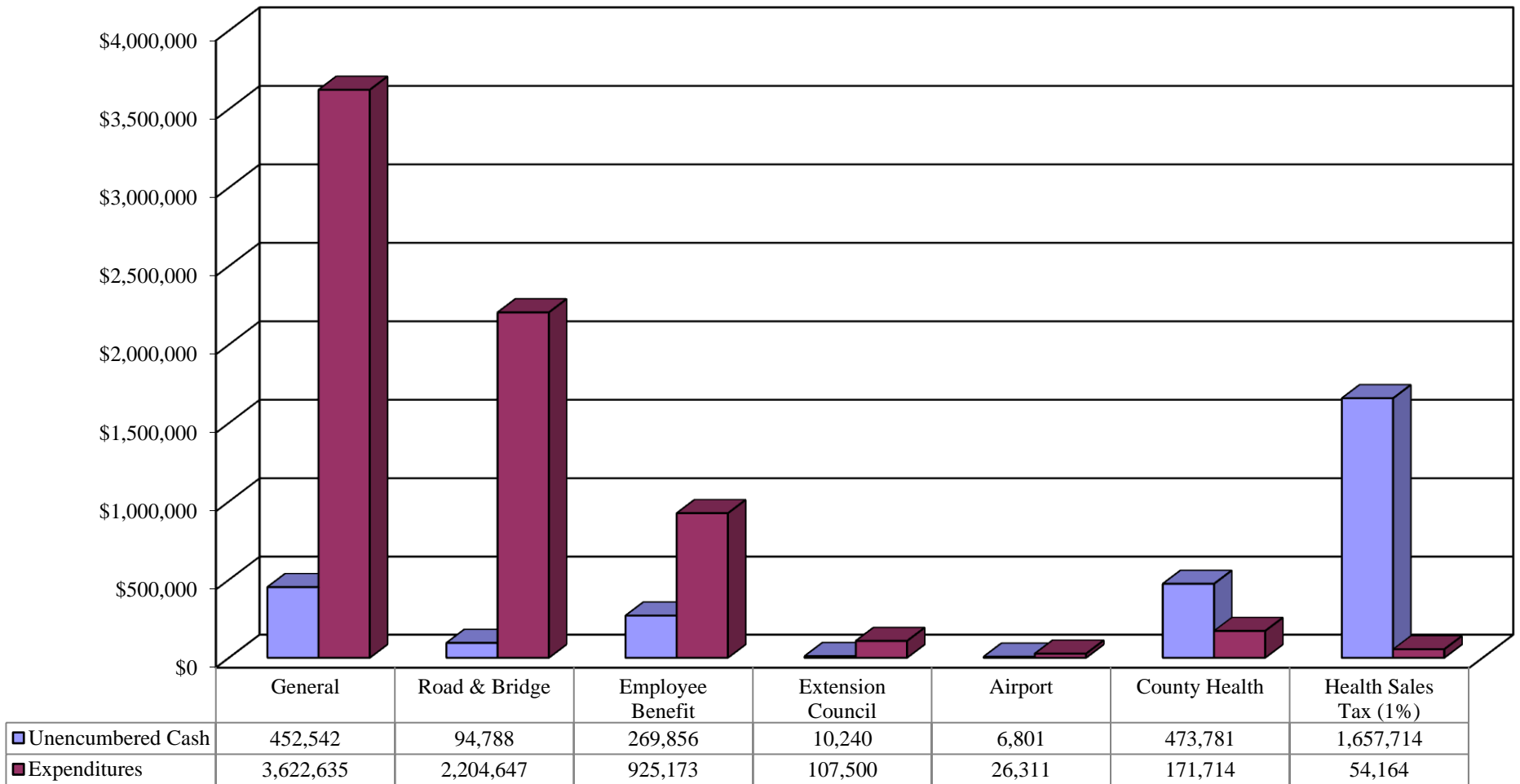
**Pawnee County, Kansas
General Fund Expenditures
12/31/2011**



**Pawnee County, Kansas
General Fund Expenditures
12/31/2012**



Pawnee County, Kansas **Unencumbered Cash vs Expenditures** **Selected Funds**



■ Unencumbered Cash ■ Expenditures

Pawnee County, Kansas **Unencumbered Cash vs Expenditures** **Selected Funds**

